Company registration number SC297368 (Scotland)

Charity registration number SC038683 (Scotland)

RELATIONSHIPS SCOTLAND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

RELATIONSHIPS SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	E Malcolm(Chair) D Millen I Bisland (Vice Chair) A Thomas (Treasurer) J Sutherland I Lambert A Brown S Burns A Day A Dunbar C Kerr	(Appointed 1 January 2026)
Secretary	S Valentine (Chief Executive)	
Country of incorporation	United Kingdom (Scotland)	SC297368
Charity registration	Scotland	SC038683
Registered office	18 York Place Midlothian Edinburgh EH1 3EP	
Auditor	Findlays Audit Limited 11 Dudhope Terrace Dundee DD3 6TS	
Bankers	Bank of Scotland 38 St Andrew Square Edinburgh EH2 2AD	
Solicitors	Anderson Strathern LLP 1 Rutland Court Edinburgh EH3 8EY	

RELATIONSHIPS SCOTLAND

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RELATIONSHIPS SCOTLAND

DIRECTORS' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The directors have pleasure in presenting their report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the chartiable company's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The objectives of the charity are to relieve the needs and promote the welfare of families, individuals and children affected by relationship difficulties by promoting, developing and co-ordinating support services, principally relationship counselling, family mediation, child contact centres and other forms of related family support. In furtherance, Relationships Scotland shall seek to:

- to ensure the maintenance of a high level of standards, practice and quality assurance of relationship counselling, family mediation, child contact and other family support services as delivered by member organisations through selection, training, supervision, evaluation, accreditation and registration of practitioners;
- to promote and conduct research on aspects of intimate relationships, separating and divorced families and family life and to disseminate or ensure the dissemination of the useful results of such research;
- to provide, publish and disseminate information and to educate the public and professionals about the importance of strengthening relationships, the needs of separating and divorced families, the impact of family breakdown and the benefits of relationship support, family mediation, child contact centres and other family support services; and
- to develop working relationships with people and organisations concerned with intimate personal relationships, separation, divorce and family life.

Shorter and longer-term objectives are set out within the Plans for the Future section of this Report.

To meet these objectives, we carried out the following activities during the year:

- Certificate in Couple Counselling course
- Certificate in Family Mediation course
- Introduction to Child Contact Centres course
- Support for Parenting Apart programmes run by Member Services
- National programme of Continuing Professional Development (CPD)
- Representing the interests of Member Services with the Scottish Government, the Scottish Judiciary, the Scottish Legal Aid Board and other national agencies and statutory bodies
- Develop and continuously improve national policies, procedures and practice guidelines for our 21 Member Services across Scotland
- Provide specialist information, advice and consultancy for our 21 Member Services in relation to counselling, mediation, child contact centres and other support services
- Promote the work of the Relationships Scotland Network publicity through the Relationships Scotland website and via traditional and new media channels.
- Promote the continuous improvement and development of publicity and promotional materials to support the activities of the 21 Member Services
- Continuously consult with Member Services to ensure their needs are being met for support in counselling, mediation, child contact centres, professional training and quality assurance
- Develop and promote national training courses to support our Member Services
- Develop and improve the National Office IT systems
- Continue our positive working relationship with the Scottish Government and respond to all relevant policy consultations to ensure our services are delivered within supportive legislative and social policy frameworks, which seeks to ensure the best possible support for Scotland’s families
- To continue to work with all stakeholders in the interest of the Relationships Scotland Network and the children, young people and families we support.

Grant making policy

Relationships Scotland receives funding primarily from the Scottish Government and then distributes grants to its member services.

Achievements and performance

Significant activities and achievements against objectives

Funding of £1,606,500 was secured from The Children, Young People and Families Early Intervention Fund and Adult Learning & Empowering Communities Fund (CYPFEIF & ALEC) for 2025-2026.

The following training was provided during the course of the year; Certificate in Relationship Counselling; Certificate in Family Mediation; Consulting with Children in Mediation; Introduction to Child Contact Centres course and a national CPD programme for counsellors, mediators and other practitioners, as well as other shorter training courses. During the year the numbers of students attending our various training courses were as follows:

Course	Students Supported in 2024/25
Certificate in Couple Counselling	6
Certificate in Relationship Counselling	37
Diploma in Casework Supervision	8
Certificate in Family Mediation	19
Certificate in Mediation Supervision	4
Consultation with Children and Young People in Mediation	8
Introduction to Child Contact Centres	9

There has been a comprehensive continuing professional development programme (CPD) for counsellors, mediators and other practitioners comprising of the following events:

Date	Event	Attendees
28th April	Learning Exchange: Writing, Storing and Sharing Counselling Notes	19
14th May	The 'S Questions Model': Formulating Shift Thinking Questions in Family Mediation	25
30th May	Supervision of Trauma	19
31st May	The Missing Link	20
14th June	Developing a strength-based understanding of Autistic CYP's Emotions and social relationships	12
18th/25th September	Looking Through the Lens of Developmental Trauma	14
20th September	Sex in the Brain	38
2nd/30th October	Challenges in Mediation Supervision & Forum	13
20th October	Learning Exchange: Challenges in Counselling Supervision	19
28th October/ 4th November	The Voice of the Baby	26
1st November	The Last Session: Navigating Endings in Counselling	32
6th November	Consultation with Children and Young People in Mediation: Skills Practice Refresher	6
13th November	Neurodiversity and Parenting	31
14th November	Neurodiversity and Parenting	28

25th November	Webinar: Understanding Domestic Abuse Informed Safety Planning	48
22nd January 2026	Learning Exchange: Guidelines for Family Mediators on Written Case Work	16
21st February	Working with Infidelity	40
24th February	Learning Exchange: Supporting Children's Rights in Child Contact Centres	11
28th February	Learning Exchange: CYP Counselling and Play Therapy in Relationships Scotland	8
19th March	Mediation as Artistry	20
21st March	Anti-oppressive Supervision: Core Training for Counselling Supervisors	14
Various dates	CCM Practitioner Forums	29
Total Participants:		**519**

Fundraising performance

To be able to meet our objectives, we must raise funds for our specific activities. See note 3 for details of donations and grants from individuals, companies and charitable trusts.

Financial review

Our main source of funding comes from the Scottish Government. This welcome support allows us to progress many areas of work, however additional fundraising is required to enable us to offer our full range of services. The expenditure on these services is analysed in note 6.

The surplus for the year was £995 (2025 - £2,466) of which £nil (2025 - (£192)) related to a deficit on restricted funds, and £995 (2025 - £2,658) was a surplus on unrestricted funds.

Going concern

After making appropriate enquiries, there is a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

Our unrestricted reserves at 31 March 2026 were £224,932 (2025 - £223,937). The aim of the charity is to hold reserves amounting to 3 months of unrestricted expenditure. This is currently estimated to amount to approximately £160,000.

Our restricted reserves at 31 March 2026 were £8,780 (2025 - £8,780). See Note18 for further details.

Investment policy

The directors have considered the most appropriate policy for investing funds and have found that bank deposit accounts currently meet their requirements for income, low risk, and liquidity.

Major risks
The Board keeps a Risk Register, detailing both risks and mitigating actions. This is reviewed by the Board on an on-going basis.

The major risks identified by the directors are: governance and management risks such as loss of key Board or staff members; operational risks such as the non-running of our various training courses or CPD events; financial risks such as inadequate funding; environmental risks such as breakdown in our relationships with funders; compliance risks such as non-compliance with charity, employment and health and safety legislation.

In order to mitigate these risks the charity ensures that the Board are advised of any changes in risk and/or governance responsibilities and that trustees are appropriately trained and equipped to undertake their duties to a high standard; workplace environments and workloads are monitored, and all training courses are rigorously costed and widely advertised to ensure sustainability; good working relationships are maintained with the Scottish Government, the Corra Foundation and other key partners and funders.

Plans for future periods
During this period the Relationships Scotland National Office and all 21 Member Services of the Relationships Scotland Network received support through The Children, Young Persons and Families Early Intervention Fund and Adult Learning & Empowering Fund (CYPFEIF & ALEC) grant from the Scottish Government. This amounted to £1,606,500 for 2025-2026.

The key plans for the coming years are in the Relationships Scotland Network Strategy for 2026-2028. These include the vision for *'Positive and Respectful Relationships at the Heart of Scotland*'.

Together with our network of 21 Member Services, our aims are as follows:

- Children and their families, couples and individuals, are supported to develop better, stronger relationships;
- People in Scotland make the best possible transitions through relationship difficulties, separation and divorce;
- *Relationship and family support is available for all people in Scotland.*

Structure, governance and management
Relationships Scotland is a charitable company, limited by guarantee, which was incorporated on 17 February 2006. The charity was established by a Memorandum of Association, which establishes the objects and the powers of the charity and is governed under its Articles of Association. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1.

The Directors who served during the year and up to the date of signature of the financial statements were:

E Malcolm(Chair)	(Appointed 1 January 2026)
D Millen	
I Bisland (Vice Chair)	
A Thomas (Treasurer)	
J Sutherland	
I Lambert	
A Brown	
S Burns	
A Day	
A Dunbar	
C Kerr	
E McFarlane	(Resigned 2 September 2025)
F Howard	(Resigned 29 October 2025)
M McLeod	(Resigned 29 October 2025)
S Sutherland	(Resigned 29 October 2025)

Recruitment and appointment of trustees

The management of the company is the responsibility of the directors who are elected under the terms of the Memorandum and Articles of Association and are the trustees for the purposes of charity law.

Relationships Scotland recruits directors from various walks of life, endeavouring to achieve representation from all our areas of work, representing the views and needs of our Member Services and other stakeholders. We also recognise the significant skills in particular areas that are required for “balanced” governance and attempt to ensure that we meet the particular areas of expertise required for an effective Board.

New Board members receive an induction pack, the contents of which cover background information on the charity, its history, its core purpose, affiliated services, strategic plans, risk register and Board members’ duties. Board development activities take place each year.

Day to day management is delegated by the Board to the Chief Executive, Stuart Valentine.

Organisational structure

The Board of Directors, who are also the trustees, and the Corporate Management Team, jointly comprise the key management personnel of the charity as they are in charge of directing and controlling, running and operating the charity. See note 10 for details on the reimbursement of expenses to directors.

Stuart Valentine	Chief Executive
Lucy Craig	Head of Corporate Services (maternity leave May 2025 – May 2026)
Alastair Grant	Interim Head of Corporate Services (May 2025 – June 2026)
Heather Lickley	Head of Network Services (retired July 2025)
Nicola Watson	Head of Network Services (started Sept 2025)
Harriet Inglis	Head of Professional Practice for Counselling
Janie Law	Head of Professional Practice for Mediation
Anne Gibson	Head of Professional Practice for Child Contact Centres (retired July 2025)
Jane Malcolm	Head of Professional Practice for Child Contact Centres (started Aug 2025)

Remuneration policy

All posts within Relationships Scotland have previously had their salaries benchmarked against other similar organisations by Law at Work.

Under normal circumstances salary scale increments are paid in April every year until the top of the scale is reached. Cost of Living increases are agreed by the Board on an annual basis and are normally agreed in April each year.

Auditor

In accordance with the company's articles, a resolution proposing that Findlays Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The directors' report was approved by the Board of Directors.



E Malcolm(Chair)
Director

22 September 2026

RELATIONSHIPS SCOTLAND

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The directors, who also act as trustees for the charitable company Relationships Scotland, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

RELATIONSHIPS SCOTLAND

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS AND DIRECTORS OF RELATIONSHIPS SCOTLAND

Opinion

We have audited the financial statements of Relationships Scotland (the 'charitable company') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the chartiable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the chartiable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the chartiable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Directors

As explained more fully in the statement of directors' responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Directors are responsible for assessing the chartiable company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Irregularities, including fraud, are instance of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud and non compliance with laws and regulations is detailed below.

The audit team has the appropriate skills and expertise required and through discussions with management and trustees and knowledge of the sector to ensure any non compliance is recognised and all necessary disclosures are made. The controls in place help the charity mitigate the risk of fraud and also aids them in highlighting any instances of fraud that might have occurred.

We assess the susceptibility of the charity's financial statements to material misstatement including obtaining an understanding of how fraud and non compliance with laws and regulations may occur.

- Making enquiries of management & directors about any known or suspected instances of non compliance with laws and regulations, including GDPR, health and safety, employment law and fraud.
- Enquires of management & directors as to where they consider there is a susceptibility to fraud and their knowledge of how actual, suspected and alleged fraud might occur.
- Review of any correspondence with regulators including OSCR & HMRC.
- Challenging assumptions and judgements made by management in their significant accounting estimates – allocation of funds and support costs as accounting estimates during the audit
- Auditing the risk of management override controls, including through testing of journal entries and other judgments for appropriateness.
- Review of any areas where there is potential of management bias, large & unusual transactions and the risk of undisclosed related parties.
- Performed analytical procedures to identify any unusual transactions

Because of the field in which the client operates we identified the following areas as those most likely to have a material impact on the financial statements;

Direct Impact on Financial Statements

- The Charities Accounts (Scotland) regulations 2006
- SORP - FRS 102
- Charities & Trustee Investment (Scotland) Act 2005
- Companies Act 2006

Indirect Impact on Financial Statements

- GDPR
- Employment Laws
- Health & safety at work Act
- Charities Constitution

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance, trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council’s website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Lesley Campbell

Lesley Campbell, BA, C.A. (Senior Statutory Auditor)
for and on behalf of Findlays Audit Limited
Chartered Accountants
Statutory Auditor
11 Dudhope Terrace
Dundee
DD3 6TS

22 September 2026

Findlays Audit Limited is eligible for appointment as auditor of the chartiable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

RELATIONSHIPS SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:					
Donations and legacies	**3**	1,611,500	-	1,611,500	1,608,879
Charitable activities	**4**	143,790	700,000	843,790	847,360
Investments	**5**	1,712	-	1,712	2,344
Total income		1,757,002	700,000	2,457,002	2,458,583
Expenditure on:					
Charitable activities	**6**	1,756,007	700,000	2,456,007	2,456,117
Total expenditure		1,756,007	700,000	2,456,007	2,456,117
Net income and movement in funds		995	-	995	2,466
Reconciliation of funds:					
Fund balances at 1 April 2025		223,937	8,780	232,717	230,251
Fund balances at 31 March 2026		224,932	8,780	233,712	232,717

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RELATIONSHIPS SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year	**Notes**	**Unrestricted funds 2025 £**	**Restricted funds 2025 £**	**Total 2025 £**
Income from:				
Donations and legacies	**3**	1,608,879	-	1,608,879
Charitable activities	**4**	147,360	700,000	847,360
Investments	**5**	2,344	-	2,344
Total income		1,758,583	700,000	2,458,583
Expenditure on:				
Charitable activities	**6**	1,755,925	700,192	2,456,117
Total expenditure		1,755,925	700,192	2,456,117
Net income/(expenditure) and movement in funds		2,658	(192)	2,466
Reconciliation of funds:				
Fund balances at 1 April 2024		221,279	8,972	230,251
Fund balances at 31 March 2025		223,937	8,780	232,717

RELATIONSHIPS SCOTLAND

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**13**		6,334		-
Current assets					
Debtors	**14**	67,059		39,209	
Cash at bank and in hand		224,573		232,720	
		291,632		271,929	
Creditors: amounts falling due within one year	**15**	(64,254)		(39,212)	
Net current assets			227,378		232,717
Total assets less current liabilities			233,712		232,717
Net assets excluding pension liability			233,712		232,717
The funds of the chartiable company					
Restricted income funds	**18**		8,780		8,780
Unrestricted funds			224,932		223,937
			233,712		232,717

The notes on pages 16 to 30 form part of these financial statements.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors on 22 September 2026

E Malcolm(Chair)
Director

Company registration number SC297368 (Scotland)

RELATIONSHIPS SCOTLAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash absorbed by operations	**23**		(1,515)		(26,308)
Investing activities					
Purchase of tangible fixed assets		(8,344)		-	
Investment income received		1,712		2,344	
Net cash (used in)/generated from investing activities			(6,632)		2,344
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(8,147)		(23,964)
Cash and cash equivalents at beginning of year			232,720		256,684
Cash and cash equivalents at end of year			224,573		232,720

1 Accounting policies

Charity information

Relationships Scotland is a private company limited by guarantee incorporated in Scotland. The registered office is 18 York Place, Midlothian, Edinburgh, EH1 3EP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the chartiable company's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The chartiable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the chartiable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the chartiable company has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the chartiable company.

1.4 Income

Income is recognised when the chartiable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the chartiable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the chartiable company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the chartiable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The chartiable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the chartiable company's balance sheet when the chartiable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the chartiable company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the chartiable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Operating Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease.

1.13 Grants Award Policy

Relationships Scotland makes grants to organisations in furtherance of its charitable aims. Grants are awarded to members based on eligibility criteria that align with the charity's objectives.

2 Critical accounting estimates and judgements

In the application of the chartiable company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Allocation of costs & wages
Allocation of costs and wages are made to funds on a direct basis. Costs are based on the actual amounts spent and wages and salaries are based on employee time spent on specific activities/projects.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	-	2,379
Grants	1,611,500	1,606,500
	1,611,500	1,608,879
Donations and gifts		
Artwork Donation	-	2,379
	-	2,379
Grants		
The Corra Foundation	1,606,500	1,606,500
Soutar Charitable Trust	5,000	-
	1,611,500	1,606,500

4 Income from charitable activities

	Professional Practice 2026 £	Professional Practice 2025 £
Scottish Government - Child Contact Services	700,000	700,000
Continuous Professional Development Fees	20,740	15,005
Certificates in Mediation and Consultations	41,026	49,313
Room Hire	69,424	70,162
Membership Fees	12,600	12,600
Verifiers Training Income	-	280
	843,790	847,360
Analysis by fund		
Unrestricted funds	143,790	147,360
Restricted funds	700,000	700,000
	843,790	847,360

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,712	2,344

6 Expenditure on charitable activities

	Professional Practice 2026 £	Corporate Services 2026 £	Network Services 2026 £	Child Contact 2026 £	Total 2026 £
Direct costs					
Staff costs	159,096	139,680	31,064	36,677	366,517
Depreciation and impairment	2,010	-	-	-	2,010
CFM costs	5,322	-	-	-	5,322
CPD direct costs	14,091	-	-	-	14,091
Diploma in Casework Supervision Costs	1,039	-	-	-	1,039
Certificate in Couple Counselling	12,464	-	-	-	12,464
Certificate in Mediator Supervision Costs	145	-	-	-	145
Network of Member services	-	1,824,998	-	-	1,824,998
	194,167	1,964,678	31,064	36,677	2,226,586
Share of support and governance costs (see note 8)					
Support	450	204,597	3,740	2,152	210,939
Governance	-	18,482	-	-	18,482
	194,617	2,187,757	34,804	38,829	2,456,007
Analysis by fund					
Unrestricted funds	194,617	1,487,757	34,804	38,829	1,756,007
Restricted funds	-	700,000	-	-	700,000
	194,617	2,187,757	34,804	38,829	2,456,007

6 Expenditure on charitable activities **(Continued)**

Previous year:	Professional Practice	Corporate Services	Network Services	Child Contact	Total
	2025	2025	2025	2025	2025
	£	£	£	£	£
Direct costs					
Staff costs	161,144	122,500	34,077	38,662	356,383
CFM costs	5,221	-	-	-	5,221
CHM (A) direct costs	(1,756)	-	-	-	(1,756)
CPD direct costs	8,579	-	-	-	8,579
DiRC Cohort 2019/2021	86	-	-	-	86
Diploma in Counselling Supervision	11,769	-	-	-	11,769
Certificate in Couple Counselling	11,331	-	-	-	11,331
Prostrate Cancer Project	192	-	-	-	192
Network of Member services	-	1,824,998	-	-	1,824,998
Verifiers training expenses	299	-	-	-	299
	196,865	1,947,498	34,077	38,662	2,217,102
Share of support and governance costs (see note 8)					
Support	2,613	211,003	4,462	1,684	219,762
Governance	-	19,253	-	-	19,253
	199,478	2,177,754	38,539	40,346	2,456,117
Analysis by fund					
Unrestricted funds	199,286	1,477,754	38,539	40,346	1,755,925
Restricted funds	192	700,000	-	-	700,192
	199,478	2,177,754	38,539	40,346	2,456,117

7 Grants payable

Payment to Member Services for the year are as follows:

	2026	2025
Argyll Couple Counselling	£14,747	£14,747
Avenue Confidential	£188,435	£188,435
Bright Light Relationship Counselling	£28,574	£28,574
Family Mediation Central Scotland	£42,512	£42,512
Family Mediation Argyll & Bute	£86,894	£86,894
Family Mediation Central Scotland	£94,327	£94,327
Family Mediation Lothian	£168,302	£168,302
Family Mediation Shetland	£42,588	£42,588
Family Mediation Western of Scotland	£42,399	£42,399
Relationships Scotland	£14,747	£14,747
Relationships Scotland Borders	£114,120	£114,120
Relationships Scotland Couples Counselling Ayrshire	£14,747	£14,747
Relationships Scotland Couples Counselling Central Scotland	£19,357	£19,357
Relationships Scotland Couples Counselling Fife	£14,747	£14,747
Relationships Scotland Couples Counselling Glasgow	£28,574	£28,574
Relationships Scotland Couples Counselling Lanarkshire	£14,747	£14,747
Relationships Scotland Dumfries	£ 80,178	£ 80,178
Relationships Scotland Family Mediation Highland	£143,563	£143,563
Relationships Scotland Family Mediation South Lanark	£73,568	£73,568
Relationships Scotland Family Mediation Tayside & Fife	£230,096	£230,096
Relationships Scotland Family Mediation West of Scotland	£249,632	£249,632
Relationships Scotland Orkney	£118,144	£118,144
	_____	_____
Total	**£1,824,998**	**£1,824,998**
	_____	_____

-

8 Support costs allocated to activities

	Professional Practice 2026 £	Total 2025 £
Staff travel, training & recruitment	12,611	7,510
Property costs	140,766	153,198
Office costs	10,198	11,683
Office equipment & repairs	30,959	21,943
Subscriptions	4,354	5,431
Publications	-	73
Publicity	2,711	8,343
Board expenses	9,062	8,053
Other expenses	278	3,528
Governance	18,482	19,253
	229,421	239,015

Governance costs comprise:	2026 £	2025 £
Audit fees	13,430	7,060
Accountancy	300	900
Legal and professional	4,752	11,293
	18,482	19,253

Audit fees of £13,430 include £3,840 relating to an under accrual of audit fees for the previous financial year.

9 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	13,430	7,060
Depreciation of owned tangible fixed assets	2,010	-

10 Directors

None of the Directors (or any persons connected with them) received any remuneration or benefits from the chartiable company during the year.

During the year, expenses were reimbursed to three board members in relation to costs incurred for attending the board meetings. J Sutherland was reimbursed £520, C Kerr £168, and S Burns £34.

11 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Corporate Services	4	3
Professional Practice	9	9
Network Services	1	1
Contact Centres	2	2
Total	16	15

Employment costs	2026 £	2025 £
Wages and salaries	302,919	295,781
Social security costs	29,611	28,056
Other pension costs	33,987	32,546
	366,517	356,383

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026 Number	2025 Number
£60,000 to £69,999	1	1

Remuneration of key management personnel

The key management personnel of the charitable company comprise of the directors, chief executive and the corporate management team. The total employee benefits of the key management personnel during the year was £250,403 (2025 - £226,074).

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
Additions	8,344
At 31 March 2026	8,344
Depreciation and impairment	
Depreciation charged in the year	2,010
At 31 March 2026	2,010
Carrying amount	
At 31 March 2026	6,334

14 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	20,397	590
Other debtors	-	1,184
Prepayments and accrued income	46,662	37,435
	67,059	39,209

15 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	£
Other taxation and social security		10,123	9,135
Deferred income	16	31,055	5,887
Trade creditors		11,429	14,928
Accruals		11,647	9,262
		64,254	39,212

16 Deferred income

	2026	2025
	£	£
Other deferred income	31,055	5,887

Deferred income is included in the financial statements as follows:

16 Deferred income **(Continued)**

	2026	2025
	£	£
Deferred income is included within:		
Current liabilities	31,055	5,887

	2026	2025
	£	£
Movements in the year:		
Deferred income at 1 April 2025	5,887	18,325
Released from previous periods	(5,887)	(18,325)
Resources deferred in the year	31,055	5,887
Deferred income at 31 March 2026	31,055	5,887

Deferred income relates to invoices raised for Certificate in Relationship Counselling which are included in trade debtors.

17 Retirement benefit schemes

	2026	2025
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	33,987	32,546

The chartiable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the chartiable company in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
PAS Grant Booklets	815	-	-	815
Change Agenda Service Bids	306	-	-	306
Prostrate Cancer UK	6,814	-	-	6,814
Nancie Massie Trust CCC	845	-	-	845
Scottish Government - Child Contact Services	-	700,000	(700,000)	-
	8,780	700,000	(700,000)	8,780

18 Restricted funds **(Continued)**

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
PAS Grant Booklets	815	-	-	815
Change Agenda Service Bids	306	-	-	306
Prostrate Cancer UK	7,006	-	(192)	6,814
Nancie Massie Trust CCC	845	-	-	845
Scottish Government - Child Contact Services	-	700,000	(700,000)	-
	8,972	700,000	(700,192)	8,780

PAS Grant Booklets
This grant is for the production of a relationship booklet.

Change Agenda Service Bids
This fund is money awarded to Orkney, Borders and Ayr out of the Change Agenda for innovative working on the ground.

Prostrate Cancer UK
This grant will ensure that me and their partners receive appropriate support for relationship issues which arise as a result of a prostrate cancer diagnosis.

Nancie Massie Trust CCC
This funding will be used to enable us to produce publicity materials which can help children and their families understand how Child Contact Centres work and how they can help maintain family relationships.

Scottish Government - Child Contact Services
This funding will go towards the running of Relationships Scotland's Family Support and Child Contact Centres. Child contact centres provide a safe, secure and welcoming environment where children can spend time with a non resident parent. Child contact centres help parents and families to develop their relationships, and work on the principle of building the capacity of separated parents to work together to ensure the best outcomes for their children.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2026 £
Property Dilapidations	53,000	-	-	10,000	63,000
Parenting Agreement Programme	2,218	-	-	-	2,218
Cost of Living	5,833	-	-	-	5,833
General funds	162,886	1,757,002	(1,756,007)	(10,000)	153,881
	223,937	1,757,002	(1,756,007)	-	224,932

19 Unrestricted funds **(Continued)**

Previous year:	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Property Dilapidations	53,000	-	-	-	53,000
Parenting Agreement Programme	2,218	-	-	-	2,218
Cost of Living	5,833	-	-	-	5,833
General funds	160,228	1,758,583	(1,755,925)	-	162,886
	221,279	1,758,583	(1,755,925)	-	223,937

Property Dilapidations
This fund is for the future dilapidation costs estimated upon expiry of current lease

Parenting Agreement Programme
This fund is for continued staff support for ongoing specialist support to the project

Cost of living
The directors have set aside funds to assist with funding a cost of living payment to be made to staff.

20 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	6,334	-	6,334
Current assets/(liabilities)	218,598	8,780	227,378
	224,932	8,780	233,712

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	223,937	8,780	232,717
	223,937	8,780	232,717

21 Operating lease commitments

Lessee

At the reporting end date the chartiable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026	2025
	£	£
Within one year	87,952	86,901
Between two and five years	236,702	318,750
	324,654	405,651

22 Related party transactions

Relationships Scotland provide funding to local services as disclosed in notes. Certain directors of Relationships Scotland are nominated by local service organisations but do not represent those organisations. All such payments to local services are on a commercial basis and no director is involved in calculating the split of available funds to local services.

No further related party transactions noted in the financial statements.

23 Cash absorbed by operations	2026	2025
	£	£
Surplus for the year	995	2,466
Adjustments for:		
Investment income recognised in statement of financial activities	(1,712)	(2,344)
Depreciation and impairment of tangible fixed assets	2,010	-
Movements in working capital:		
(Increase)/decrease in debtors	(27,850)	5,370
(Decrease) in creditors	(126)	(19,362)
Increase/(decrease) in deferred income	25,168	(12,438)
Cash absorbed by operations	(1,515)	(26,308)

24 Analysis of changes in net funds

The chartiable company had no material debt during the year.

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